

Accounting Programs Leadership Group



A Group of the American Accounting Association

Volume 26, No. 2, Fall 2002

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Spring/Summer Newsletter Deadline

The deadline for material to be included in the Spring/Summer 2003 issue is Friday, March 21, 2003. Please send all information to me at the address below for delivery no later than that date to ensure the timeliness of the Spring/Summer issue:

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A Group of the American Accounting Association
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President's Message

First, I thank Ken Merchant for his leadership during the 2001-2002 year. Under his direction, the executive team of APLG embarked upon a significant review of our mission and strategic plan resulting in a successful change in our bylaws. The APLG is in good shape financially and structurally based on Ken's focus and drive. Thanks, Ken—what an act to follow!

As president of the Accounting Programs Leadership Group, I begin this year with lots of questions about our future. After a quarter of a century in higher education, I am comfortable that the only constant in our world is "managing change." By managing change, I mean...

- Managing growth without sufficient resources. After years of enrollment declines and retrenchment, we are experiencing growth—but without the appropriate increases in resources to manage that growth!
- Managing curriculum change yet again. With the profession under fire, our accounting curriculum is under scrutiny once more!
- Managing the strategic decision-making process in the face of changing accreditation guidelines. Many of us are at a loss for making strategic decisions until clarifications and changes are codified and our administrative structure informed and supportive of the new procedures and guiding principles.
- Managing the impact of information technology changes on curriculum processes. The technology push continues with both curricular innovations and delivery alternatives stretching our faculty in multiple directions and encouraging us to provide even more opportunities for faculty development.

- And, finally, managing the impact the changes in the CPA exam will have on our students' lives. The changes in the CPA exam challenge us to reformat our teaching to accommodate our larger educational goals as well as a different type of preparation for this newly configured CPA exam.



Linda Marquis

My goal this year is to help my colleagues manage these changes in ways that are positive for academics, for the profession, and for our students. I know clearly that the answers to these issues are different for different institutions, but I know just as surely that dialogues with colleagues will provoke new ways of address-

ing the issues. That's what APLG brings to you.

Over the past 16 years, I've identified the APLG as the single most important organization for me as chairman of an accounting department. The only other people who have to evaluate the diversity of interests, juggle the delicate personality impasses, and manage frugally on fewer resources than we deserve are my fellow accounting administrators. If you have suggestions on how to improve our communication and outreach to the membership, I'd like to know—email me at marquis@nku.edu.

And so I come to the final message—Jack Ruhl and his committee have prepared an outstanding program for this year's annual seminar beginning February 2 in New Orleans. Program details are noted elsewhere in this newsletter, but I can assure you that every chairman or director will find something of value. I encourage you to make your reservations now so you won't miss out on a great exchange of views, great dining, and great jazz! Come join us in The Big Easy!

Accounting Programs Leadership Group

Minutes of Board of Governors' Meeting

August 14, 2002 San Antonio, Texas

Attending: Greg Carnes, Mark Chain, Helen Gernon, Finley Graves, Jim Heintz, Tom Howard, Julia Karcher, Dick Kochanek, Silvia Madeo, Linda Marquis, Ken Merchant, Kate Mooney, Jane Mutchler, Phil Reckers, Jack Ruhl, Blaine Ruschak, and Tom Schaefer.

The Board meeting began at 10:00 AM on Wednesday, August 14, 2002 at the Marriott Riverwalk Hotel with President Ken Merchant presiding.

Minutes

The minutes of the Board of Governors' meeting held in Austin, Texas on February 5, 2002 were discussed and approved.

Treasurer's Report

Kate Mooney presented a Treasurer's Report dated June 30, 2002. The cash balance of \$90,006.21 remains healthy. The dues number looks lower than normal because AAA is changing the system for reporting dues. Information on membership numbers was not available at the meeting. Ken Merchant does not find the financial statements to be user-friendly and suggested that we report by activity on a fully allocated basis.

GMAC continues to support us by sponsoring an evening reception at our Annual Meeting. Kate will check to see if GMAC paid for the reception in Austin.

Phil Reckers would like to see us do a trend analysis of membership, Annual Meeting attendance by location, and revenues and expenses. We need to make data-driven decisions. Jane Mutchler volunteered to do an analysis of meeting location via who comes from what geographical region. This analysis will help us select future meeting locations that are attractive to our members.

Our plans for spending our cash include: (1) planning and implementing the 2003 Annual Meeting and possibly subsidizing hotel costs of members, (2) subsidizing the cost of the AAA headquarters' staff when requested to do so, and (3) implementing the strategic initiatives.

Newsletter

Greg Carnes reported that our newsletter is now posted on our web page. The Spring/Summer newsletter will be mailed

soon. Greg brought up the fact that the minutes of our Board of Governors' meetings are published in the newsletter prior to approval by the Board.

Future articles for our newsletter should include an appeal to our members to respond to the new AACSB accounting and college accreditation standards.

We will begin posting more information on our web site and continue to publish information in our newsletter.

We will begin to advertise administrative positions for Chairs, Deans, and Program Directors in our newsletter. We will list the school and provide the link to the AAA web site for more information.

Reports from the Regions

Ken Merchant reported for the regional coordinators. Discussion followed. We decided that we would remain active at regional meetings as long as the AAA does. We need to provide examples of successful programs to our regional coordinators so that they can select programs that are attractive to attendees.

Accreditation

Phil Reckers reported that the AACSB is writing new accounting requirements for accreditation outside North America. Each member of the Board of Governors should provide feedback to the AACSB on the following issues: the implications of the changes; the flexibility of the proposed standards; the impact of having different standards by region of the world; new standards could diminish current practice; dealing with diversity; the value and meaning of a Ph.D.; evaluating intellectual contribution; etc. The vote on the new standards will be in April 2003.

Administrative Support Committee

Finley Graves reported that Bob Smith finished his work on the *APLG Handbook*. Two articles (by Dave Donnelly and Ken Merchant) on the transition from Accounting Program Leader back to a faculty position appeared in our newsletter. This committee has completed its charges.

Annual Meeting 2002

Phil Reckers reported that the meeting in Austin had low attendance.

New Chairs' Forum 2002

Dick Kochanek reported that this meeting was a huge success.

Nominations

Jim Heintz reported that the nominating process and vote had proceeded successfully.

APLG Sessions on AAA Annual Program 2002

Linda Marquis reported that she did not receive many submissions for the two sessions that were allocated to APLG for the 2002 meeting. In order to enhance paper submissions for the Annual Meeting in Hawaii, APLG will offer a \$1,000 prize for the best submission. Jim Heintz suggested having a panel at the Hawaii meeting to discuss AACSB accreditation of programs outside North America.

Linda Marquis was then installed as the 2002-2003 President of APLG. Good luck to Linda!

Plans for 2003 Annual Meeting

Jack Ruhl has organized a terrific program for New Orleans.

Plans for 2003 New Chairs' Forum

Julia Karcher reported that plans are underway.

Rejuvenation of APLG Web Page

It is clear that APLG needs a web master. We will have to change the bylaws if we appoint a Membership Communications Coordinator. Linda Marquis will explore revamping the design of our web page. In the meantime, our existing page will be updated.

Strategic Plan for 2002-2003

We will explore ways to recruit new APLG members and ways to identify future program leaders. We will use our Midyear Meeting to further discuss how we will accomplish the "action" items of our strategic plan.

The Midyear Meeting will be November 22, 2002 at the Denver Airport!

The August 2002 Board of Governors' meeting was adjourned at 1:00 PM.

Invitation to New Orleans in February

The 2003 APLG Midyear Seminar will be held February 2–4 in New Orleans, Louisiana. With a 65-degree average day-time temperature in February, this is a great place to visit. Nature and animal lovers can take a swamp tour, a trip to the aquarium, or visit the zoo. Visitors can also enjoy the nightlife of the French Quarter, or visit the antique shops on Magazine Street.

The meeting site will be the Sheraton New Orleans, 500 Canal Street. A limited number of rooms have been reserved at \$169 per night, single or double. It is strongly recommended that attendees make hotel reservations as early as possible as rooms may not be available if the block is filled. For reservations under the APLG room block, call the hotel at (800) 253-6156 and identify yourself as being with the Accounting Programs Leadership Group. Reservations must be secured by one night's

deposit. Upon check-in the deposit shall be applied to the first night of reserved stay. This deposit is refundable if notice is received at least 72 hours prior to scheduled arrival and a cancellation number is obtained.

Information on special airfares, transportation to and from the airport, and how to register for the seminar will be sent to APLG members later this fall. We look forward to seeing you in New Orleans in February.



CALL FOR PAPERS **ADVANCES IN ACCOUNTING** Volume 20

ADVANCES IN ACCOUNTING is a research journal providing academics and practitioners a forum from which to address current and emerging issues in accounting. Manuscripts may embrace any research methodology and examine any accounting-related subject. All manuscripts are blind-reviewed by two members of the editorial board. The results of initial reviews normally will be reported to the authors within 10–12 weeks from the date of manuscript submission. Editorial correspondence pertaining to manuscripts should be sent to the editor. A \$50 submission fee is required.

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ACCOUNTING PROGRAMS LEADERSHIP GROUP 2003 ANNUAL SEMINAR

Sheraton New Orleans Hotel • New Orleans, LA
February 2–4, 2003

Sunday, February 2, 2003

- 1:00 – 1:50 PM *AACSB Blue Ribbon Committee on Accreditation Quality*
Jean Wyr, PricewaterhouseCoopers
- 2:00 – 2:50 PM *The Evolving CPA Examination*
Gregory Johnson, AICPA
- 3:00 – 3:50 PM *Ethics Education in a Post-Enron World*
Mary Beth Armstrong
California Polytechnic State University
- 4:00 – 4:50 PM *Dean's Panel*
Timothy Ryan, University of New Orleans
James Schmotter, Western Michigan University

Monday, February 3, 2003

- 8:15 – 8:30 AM WELCOME
Linda M. Marquis, APLG President
- 8:30 – 9:30 AM *Leadership Lessons Emerging from Corporate Scandals*
Dan Guy, AICPA
- 9:30 – 10:30 AM *Fundamental Issues in Higher Education*
William L. Jenkins, President
Louisiana State University System
- 10:30 – 11:00 AM BREAK
- 11:00 AM – NOON *Current Issues Facing the Profession*
James J. Leisenring, International Accounting Standards Board
- NOON – 1:30 PM LUNCH
- 1:30 – 2:30 PM Concurrent Sessions
- A. *Incorporating AIS in the Accounting Curriculum*
Stephanie M. Bryant, University of South Florida
David R. Fordham, James Madison University
Nancy A. Baganoff, Miami University
- B. *AACSB Experimental Process*
Jan R. Williams, University of Tennessee
Dale R. Martin, Wake Forest University
Alan N. Attaway, University of Louisville
- C. *Staffing with Nontenure Track Faculty*
Linda M. Marquis, Northern Kentucky University
Stephen T. Limberg, The University of Texas at Austin
Jamie H. Pratt, Indiana University Bloomington
- 2:30 – 2:40 PM BREAK
- 2:40 – 3:40 PM Concurrent Sessions
- A. *Incorporating AIS in the Accounting Curriculum*
Stephanie M. Bryant, University of South Florida

- David R. Fordham, James Madison University
- Nancy A. Baganoff, Miami University
- B. *AACSB Experimental Process*
Jan R. Williams, University of Tennessee
Dale R. Martin, Wake Forest University
Alan N. Attaway, University of Louisville
- C. *Staffing with Nontenure Track Faculty*
Linda M. Marquis, Northern Kentucky University
Stephen T. Limberg, The University of Texas at Austin
Jamie H. Pratt, Indiana University Bloomington

3:40 – 3:50 PM BREAK

- 3:50 – 4:50 PM *Update on Proposed Changes in AACSB Accounting Standards*
Philip M. J. Reckers
Arizona State University

Tuesday, February 4, 2003

- 8:00 – 9:45 AM *Leading vs. Managing*
Dennis Nally, Chairman and Senior Partner
PricewaterhouseCoopers LLP
- 9:45 – 10:00 AM BREAK
- 10:00 – 11:45 AM *Leading vs. Managing*
Dennis Nally, Chairman and Senior Partner
PricewaterhouseCoopers LLP
- 11:45 – NOON FINAL COMMENTS
Linda M. Marquis, APLG President

NEW CHAIR PROGRAM

Sheraton New Orleans • February 2, 2003

- 7:15 – 8:00 AM Continental Breakfast
- 8:00 – 8:15 AM Welcome
Julia N. Karcher, University of Louisville
- 8:15 – 9:30 AM *Mistakes to Avoid/Strategies for Success*
Ruth W. Epps, Virginia Commonwealth University
Edward J. Conrad, The University of Akron
Don W. Finn, Louisiana State University
- 9:30 – 10:00 AM *Maintaining Research Productivity*
Timothy J. Fogarty, Case Western Reserve University
- 10:00 – 10:15 AM BREAK
- 10:15 – 11:15 AM *Evaluation*
Ralph E. Welton, Clemson University
Kate Mooney, St. Cloud University
- 11:15 AM – NOON *Fund-Raising*
Stephen T. Limberg, The University of Texas at Austin

My Experiences as Chair of an Accounting Department

By Howard Godfrey, University of North Carolina at Charlotte

Challenges of the Job

I had the privilege and challenge of serving two three-year terms as Chair of the Accounting Department at the University of North Carolina at Charlotte during a critical time in the development of the Accounting Program. Hopefully my thoughts may be useful to a new chair or someone thinking of becoming a chair.

The Department has been successful in meeting a number of challenges, but the work of building a stronger accounting program is always a work in process. The challenges can be summarized as the need to: (1) develop plans for continuous improvement of the accounting program; (2) function in an environment in which change is necessary, but the exact nature of that change is not obvious; (3) build relationships with faculty, administration, students, and alumni; (4) lead the unit to meet high-performance expectations even though the resources to support high performance are generally limited; (5) promote the program among prospective students, employers, alumni, and academia; and (6) manage schedules in face of competing demands for time and attention.

Environment—Beyond the Department

UNC Charlotte is a fast-growing, urban university with an enrollment of about 19,000 and is located in the second-largest financial center in the country. The University has recently moved to doctoral status and is working aggressively to become a nationally recognized research university.

The College of Business is organized in six departments with about 100 faculty members and an enrollment of about 3,500. Both the College and the Department have AACSB accreditation.

The Chair has a three-year administrative appointment under which the Chair teaches one course per semester. The Chair is a member of the Executive Committee of the College of Business Administration, along with other department chairs, the Director of the M.B.A. Program, the Associate Dean for Administration, and the Dean.

The Department of Accounting

The accounting department has 15 faculty members and typically has about 100 graduates from its undergraduate program per year. In response to the new 150-hour accountancy law, the department recently started a Master of Accountancy Program, which has about 50 students. When I became chair, the department was facing six challenges that are quite common among accounting departments:

1. It needed to prepare for its reaffirmation of AACSB accreditation.
2. It had been known for its high-quality teaching and service, but needed to improve in the area of research.
3. The Department was expecting several faculty members to retire, and would need to recruit in a tight market for new faculty members who would provide strong teaching and research performance.
4. The department had been generating funds for faculty-development activities from a strong continuing education program, but was facing the need to develop a strong alumni base of contributors in order to increase its faculty-development support.
5. The Y2K phenomenon and the boom on Wall Street caused potential accounting majors to choose information systems and finance majors. The department needed to aggressively recruit students for its undergraduate and graduate programs.
6. The department needed to continue to revise its curriculum in response to changing needs of the profession.

Important Relationships

It quickly became apparent to this new and inexperienced chair that there are eight important groups with which the chair needs to have successful relationships:

1. The Dean, Associate Dean for Administration, and other administrators;
2. The accounting faculty;
3. The administrative staff in the department;
4. The student body;
5. Employers;
6. Alumni;
7. The public and the media; and
8. Academia at the regional and national levels.

Relationships with the Dean and other administrators are important because they are the source of your job and the resources you need to fulfill your responsibilities. The chair needs to work closely with them, providing information and reports as required and earning their confidence. The chair is caught in the middle between faculty and administration. The administration has limited resources and high expectations, while the faculty want more resources to support their teaching and research, and lighter teaching loads so they can have time for their research activities. The chair must use judgment in deciding how hard to fight for resources, or against proposed policies and procedures that may be detrimental to the unit.

The faculty and staff are essential for the success of the chair. The faculty must deliver the curriculum and must approve curriculum changes. In addition, they must be motivated to produce high-quality research and publications. Any chair will find that time spent communicating with individual faculty members is time well spent.

The staff provides the support so that faculty members can be successful. Supervision of staff can be a challenge for a professor, because he or she may not recognize that it takes time to organize the work of staff members and monitor their progress.

(continued on page 6)

The decline in enrollment has led to increased importance of recruitment of students, as well as student advising and placement assistance. Our department has been active in various student-recruiting activities and in providing scholarships and awards, which grew from about \$10,000 per year to about \$35,000. With the growing importance of internship programs as the first step in obtaining permanent jobs, employer relationships have taken on new importance.

The department needed to increase its resources in order to support faculty-development activities. We communicated regularly with our 3,500 accounting alumni, and benefited from an increase in contributions to our program.

All programs need to be promoted in the media and in academic organizations at the national level, because success in faculty recruiting depends on the reputation of the program.

Factors That Contributed to Success

The most important factor contributing to the success of our program is an outstanding faculty who are dedicated to continuous improvement. A supportive administration is also essential. A loyal alumni group responded when we focused on increased contributions of discretionary funds mainly for faculty development. A well-designed Access® database was essential because it provided the tool for tracking alumni and other external constituents—and communicating with them.

Benefits of Being a Chair

I learned more about the importance of setting priorities in the face of competing demands. I gained a greater appreciation for faculty members and administrators. I enjoyed the process of: (1) receiving reaffirmation of accreditation, (2) recruiting six new faculty members, including one who filled an endowed chair, (3) seeing an increase in the quantity and quality of research, (4) seeing contributions to the department increase fourfold, (5) seeing enrollments turn upward, and (6) seeing our faculty approve an exciting new curriculum. Facing the challenges that go with being a chair will inevitably provide a greater sense of self-confidence.

Retiring Chairs Ask: “What Is Next?”

A surprising thing can happen at the end of a term as chair—your social life gets uncluttered. The administrators who needed those class schedules and reports from you—now need them from the new chair instead. They don’t have a reason to call you. There are also fewer calls from faculty and others, and fewer invitations to dinners, etc.

It is fun being able to spend time thinking about your own future, and not just the future of the department. It is fun to take a vacation without checking to see if a dean will need you on campus at that time. It is also fun to spend extra time preparing for class, and making plans for increased research activities.

Like other retiring chairs, I am aware that the main options are: (1) returning to life as a professor where you have more control over your life and more free time, (2) taking another turn as a chair someday, or (3) looking into deanship opportunities.

Serving as a department chair was a very positive experience, which I recommend. I am excited about my future, whatever it is. I will spend the first six months of 2003 working in Washington, D.C. with the Tax Division of the AICPA. Beyond that, probably a few more years as a tax professor... who knows?

BECOME AN APLG MEMBER!

The mission of the Accounting Programs Leadership Group is to stimulate excellence in accounting education through outstanding leadership of accounting programs. APLG members include directors and chairpersons of accounting programs, as well as individuals who anticipate they may assume such positions.

If you are not a member of the Accounting Programs Leadership Group, it is easy to become one.

Annual dues are only \$50. Mail this application form along with your check or credit card information to:

American Accounting Association
5717 Bessie Drive
Sarasota, Florida 34233-2399

Name: _____

School: _____

Address: _____

Email Address: _____

VISA or MasterCard Number: _____ Expiration Date: _____

NEW AACSB DRAFT ACCOUNTING STANDARDS

by Philip Reckers, Arizona State University

For the past six months efforts have been underway to draft new accounting accreditation standards. This effort should not be confused with the recent changes to the accreditation re-affirmation process advanced by the AACSB Blue Ribbon Committee. New draft business accreditation standards are simultaneously being exposed for comments as of October 1, 2002. A vote of the membership on these new business and accounting standards is planned for April 2003.

The draft standards have attempted to accommodate the increasing international role of the AACSB (the Association for Advancing Collegiate Schools of Business). Not surprisingly, existing standards written primarily for a North American audience do not reflect the diversity of educational models found elsewhere. Significant changes to existing accounting standards have been advanced. The draft standards at this date nonetheless continue to reflect much of the content of existing standards. That is not to say that additional draft revisions will not reverse the thinking on earlier proposed revisions (that failed to secure adequate support).

APLG members are encouraged to take an active role in this process of review and revision. Sessions to discuss the draft standards are scheduled at both the October 2002 FSA Annual Meetings and the February 2003 APLG Annual Meetings. However, the February meetings come very close in time to the planned April 2003 vote! Draft standards are available at the AACSB web site (<http://www.aacsb.edu/accreditation/standards.asp>).

Comments are enthusiastically encouraged!

Among the more difficult issues addressed in the standards revision process were the following:

- (1) Diversity, in the domestic and international arenas
- (2) Faculty Qualifications
 - a. Part-Time/Full-Time Mix
 - b. Doctoral Qualifications
 - c. Continuing Intellectual Contributions
 - d. Continuing Professional Experience/Interaction
- (3) Academic Programs
 - a. Content
 - b. Structure
 - c. Duration

These and other issues require the timely attention of the membership. Comments may be directed to Tom Howard (University of Kentucky) who is the current APLG Vice-President for Accreditation, or to Philip Reckers (Arizona State University) who previously served in that role and who was also one of the members of the AACSB committee that drafted the new standards. Comments may also be directed to other committee members including: Jan Williams (University of Tennessee), Jane Finley (Belmont University), Jane Mutchler (Georgia State University), and Jean Wyer (PricewaterhouseCoopers).

IS YOUR DEPARTMENT READY FOR THE CBT?

By Debra R. Hopkins (dhopkins@niu.edu), CPA, CIA, and Director of the Northern Illinois University CPA Review Courses and author of *Get Motivated, You Can Pass the CPA Exam*, published by Wiley.

Ready or not—here it comes! In early 2004, the CPA exam breaks a 75-year long tradition with the move from a pencil-and-paper exam offered two times a year, to a computerized-based test (CBT) offered at least four times a year. By now, most academicians are aware of the general changes that include the utilization of simulations, spreadsheets, and research database skills. The final pencil-and-paper exam will be administered in November 2003, which means that most junior and below accounting majors will take the CBT. As a department chair, you can no longer remain at the awareness level. Familiarity is not enough. Here are a few tips to help assess your department's readiness for this momentous change.

Understand the Overall Changes

The most up-to-date and accurate information about the CBT is presented at <http://www.cpa-exam.org>. This web site,

unveiled in June of 2002, is a joint effort by the AICPA, the National State Boards of Accountancy (NASBA), and various individual State Boards of Accountancy. Of key interest are the revised content specification outlines and the suggested study materials. A presentation on simulations, the most monumental change of all, will help students and faculty understand how the computer will be used to test research, spreadsheet, and internet skills.

Consult the web site often, as the CBT is a work in progress. New information is released frequently. Refer to the most authoritative sources. By the time articles about the new exam are published, much of the information is already out of date. In fact, even after the first CBT is rolled out, expect changes to occur. The AICPA plans to refine and adjust the exam over time, as experience is gained. Consider appointing

a faculty member or committee whose goal is to keep your department apprised of CPA exam changes.

Assess Student and Faculty Readiness

Is your faculty ready to help students pass the exam? Be careful here, as faculty feathers become ruffled when they think they are being asked to "teach to the CPA exam." Instead, consider the most visible factors such as technology and testing methods.

Are students being asked to research using accounting professional literature such as FARS, the AICPA professional standards, and tax research software? If you are currently using such research tools are they up to date? The exam tests pronouncements within six months of issuance.

(continued on page 9)

Effective Use of Advisory Boards*

by Gerald Smith, Northern Iowa University

Advisory Boards (Boards) are certainly in vogue for accounting programs. If a program does not have a Board but is considering establishing one, it is prudent to identify why the program would like to have a Board and what the Board should accomplish.

One benefit of a Board is to secure meaningful counsel from the group. It is important that the program give careful consideration to the advice that is received. Board members need to realize that their advice is being considered as well as know the final outcome of any matter on which they invest their time and effort. If a Board senses that its advice is not sought genuinely, it will diminish its enthusiasm and willingness to participate.

Board members are frequently in a position to offer meaningful professional insights and experiences to students and faculty. Both students and faculty benefit from the informal opportunities meetings provide. For example, after each Spring scholarship event, our Board holds an informal reception for all accounting majors and faculty. Then, each Fall a pizza party is held subsequent to the conclusion of the University's Career Fair. Students network and inquire about full-time employment and/or co-op/internship experiences. Faculty seek opportunities to observe and participate in professional issues that otherwise would not be available to them.

All accounting programs need private sector financial support. However, at the University of Northern Iowa (UNI), we have elected not to couple financial support with membership on the Board. We believe that, if you have the "right" members on the Board, the financial support will follow naturally from individual Board members, their organizations and foundations, as well as from their alumni colleagues.

If a Board is going to provide an accounting program meaningful advice, professional opportunities, and financial support, it is critical that the membership be constituted in such a manner that these goals are realistic. Membership on the Board should be balanced to the extent feasible according to the following criteria:

- alumni/nonalumni
- gender
- race
- geography
- age
- employer

A Board composed exclusively of program alumni has a tendency to become an informal, miniature alumni association. Adding nonalumni members has been constructive in this regard and helps the Board stay focused on its tasks. Although

some have suggested a 50-50 split between alumni and nonalumni, we have found that goal elusive. Our composition usually settles in the 75% alumni/25% nonalumni range.

Gender, race, geography, and age all are important considerations for an effective Board. When a current student aspires to relocate in a specific geographical area, it is beneficial to have a Board member from that area. The Board member can visit with the student about strategies and opportunities from their region. Age is an important consideration because many recent graduates express interest in serving on a Board. Although this is positive because it evolves from their interactions with members of the Board, it is unwise to add recent graduates. Without meaningful professional experiences and some successes in the business world, recent alumni are limited in their ability to facilitate the accomplishment of Board goals and objectives.

Because of the different perspectives and opportunities professionals receive in different career paths, it is important to have balance among public accounting, industry, and governmental and not-for-profit organizations. Within public accounting, there are advantages to having representatives of the national, regional, and local firms. Within industry, it is beneficial to have publicly traded as well as privately held companies represented on the Board. Because the governmental and not-for-profit sector is the fastest growing sector of our economy, it is imperative to have representatives from the various components of this sector.

Several administrative considerations contribute to the success of a Board. A well-thought-out agenda that is adhered to is essential for an effective meeting. Term limits provide for a meaningful period of contributions to be followed by a respite. Then, if the contributions have been particularly significant, a member can be invited to rejoin the Board. Three-year terms with the possibility of one renewal is the term established by the UNI Board. Student members (nonvoting) of the Board contribute from their unique perspective. In our case, one MAcc and one senior student attend all meetings. Recognition of service on the Board is very important. Currently we accomplish this through letters and a memento with the member's name and years of service that is presented upon the completion of a term.

A Board can assist an accounting program in strengthening its academic programs and faculty development. As with anything worthwhile, it requires care and attention for a Board to make its maximum contribution.

* This article is based on a presentation given at the 2002 APLG Annual Seminar.

CALL FOR PAPERS/AWARD FOR AAA 2003 ANNUAL MEETING

The Accounting Program Leadership Group of the American Accounting Association invites members of the AAA to submit papers and proposals for special concurrent sessions for the 2003 Annual Meeting. A \$1,000 award will be given to the best paper submitted to the Accounting Program Leadership Group for the 2003 AAA Annual Meeting. In addition, the APLG will recommend the paper to the editor of *Issues in Accounting Education* for special consideration. To ensure appropriate consideration of your submission, please submit by January 6 and comply with the information online at http://accounting.rutgers.edu/raw/aaa/aapg/2003call_AM.htm.

CHAIR/DIRECTOR POSITIONS

The following positions were listed on the American Accounting Association web page as of October 15, 2002. For more information, consult the following site: <http://aaahq.org/placements/default.cfm>

Capital University seeks applicants for **Dean of the School of Management**

Drexel University, Department of Accounting and Taxation, invites applications for the position of **Department Head**

Georgia State University invites applications for the position of **Director of the School of Accountancy**

Kansas State University, Department of Accounting, seeks to fill the position of **Department Head**

Massey University, in Palmerston North, New Zealand, invites applications for the position of **Chair in Accountancy**

Montana State University, College of Business, seeks applicants the newly created position of **Associate Dean for Academic Affairs**

Texas Christian University, Department of Accounting, invites applications for **Chair of the Department of Accounting**

Wright State University invites applications for the position of **Department Chair**

Is Your Department Ready for the CBT? *(continued from page 7)*

Are you currently giving accounting exams on the computer? Are you just assigning spreadsheet activities, or are you also **testing** spreadsheet activities on the computer? Are you **testing** research database skills? Will the CBT be the first time your accounting graduates perform professional research or take an exam on a computer? Do your students know how to use a calculator on the computer? All of these skills are necessary to pass the CBT.

Does the faculty understand the CBT content details and format changes? Do they know that 80% of each section will be multiple-choice and 20% will be simulations? Do they know financial accounting and governmental accounting will now be tested on the same section? Do they know that new areas such as economics and finance will be tested? Do they know that the CPA exam they took and many of the war stories about waiting months for grades and preparing long worksheets by hand will no longer be relevant? Do they know they risk losing credibility if they don't become informed about the CBT?

Take Time to Develop Your Message

Now is a great time to openly discuss not only the new exam, but also the message that you as a department want to convey to your students. Is it important that your graduates pass the CPA exam? If you believe passing the CPA exam is an important student achievement, then ask the hard questions: Does your current curriculum support this goal? Are you allocating resources to this goal, especially in the areas of technology and faculty support? If the faculty is currently conducting review courses, understand that they are busy doing two things: (1) preparing students for the current exam and (2) preparing for the CBT. They are working double time and need extra support. If you are sending your students to a review provider, they too are scurrying to adjust to these changes. They need your input. After all, they are working with your graduates.

Don't forget to include your advisors in exam discussions. They are on the front lines answering student questions. They will

be asked questions such as: When should I take the exam? Should I wait to sit for the CBT? How do I apply for the exam? When will I receive my scores? How much does it cost? If I condition under the pencil-and-paper exam, how do I transition to the CBT? Right now, some of these questions cannot be answered. For example, the AICPA is suggesting an average cost of over \$500, but this cost does not include the State administration costs. To date, there has been no breakdown published as to how the \$500 plus cost will be allocated among the four sections. There have been no questions released for new areas such as economics and finance. Look for the AICPA, NASBA, and State Boards to release specifics over the next few months.

Do you have an assessment tool in place to monitor your passing percentages? You might think you do, but under the new rules where candidates are taking the exam one section at a time over an 18-month time period, you might need a different tracking method. The AICPA has discussed the

(continued on page 10)

Is Your Department Ready for the CBT? (continued from page 9)

possibility of no longer awarding medals and tracking pass rates. How would this affect your message?

If you believe passing the CPA exam is not a departmental goal, but rather an individual student goal, are you prepared to tell students, parents, and employers this message? What's your back-up plan? Review course providers might help you. However, keep in mind review courses are also adjusting to the changes.

Don't rely on your review course providers to answer all of your students' questions. You should know enough to deal with these issues on a student level. In fact, more than ever, it is up to universities to motivate students to sit for the exam. You no longer

have a lock-step group of students who will take the exam in May or November. Rather, they will fit the exam in around other activities. Establish a plan to remain in touch with your graduates to help encourage them to complete the exam. Find out which section(s) they are having trouble passing and make the necessary curriculum adjustments.

Network with your State Board of Accountancy to understand the requirements to sit for the exam in your state. Remember, that while the exam is a national exam, each state approves candidates to sit, releases grades, and awards the CPA designation. This will not change. Find out how and when the list of those passing the CPA exam will be released as their timing will

affect the timing of your press releases about exam results.

Enjoy the Challenge

Begin now. Do what you can to make changes immediately. Stay informed and watch the action unfold. Keep it in perspective—well-prepared students will pass the exam. Do your best to help them prepare and have fun implementing changes to help your students pass the CBT!

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Contact information for all of these individuals is available at: <http://accounting.rutgers.edu/raw/aaa/about/sectionregion2003/aplg.htm#officers>.

NEW ADMINISTRATORS OF ACCOUNTING PROGRAMS

The following new administrators have been reported to the Editor since the Fall/Winter issue:

<u>College/University</u>	<u>Department Chairperson/School Director</u>
The University of Alabama at Birmingham	Frank M. Messina
The University of Iowa	Morton Pincus
John Carroll University	Gerald P. Weinstein
Long Island University, Brooklyn Campus	Frederic M. Stiner, Jr.
Loyola University Chicago	Lawrence M. Metzger
University of Mississippi	Morris H. Stocks
Northern Arizona University	Nancy L. Wilburn
Utah State University	Richard L. Jenson

Please report changes in administrators (Chairperson or Director) and send any news items, essays, or other contributions that you believe might be of interest to APLG members to:

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College of Business
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DeKalb, Illinois 60115
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Name of New Administrator: _____

Title: _____

School: _____

Address: _____

Email Address: _____

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